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ANGELE DAVIS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of State Uniform Payroll

THIS MEMO HAS BEEN REPLACED BY MEMO# 2011-35

March 31, 2010

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2010-42

TO: All ISIS HR Paid Agencies

FROM: Andrea P. Hubbard
Director

SUBJECT: Update to Tax Withholding Procedures for Non-Resident Alien Employees

This memorandum supersedes OSUP Memo #2008-32.

Employees with the "Non-Resident tax calculation" indicator on IT0210 will have federal tax withholding calculated using an amount determined and published annually by the IRS in [Publication 15](#), Circular E, Employer's Tax Guide. Effective January 1, 2010, new Federal Tables will be used to calculate withholding for Non-Resident Alien employees.

An additional amount of \$78.85 will automatically be added to wages before taxes are calculated each pay period. This additional amount does not represent wages, is not paid to the employee, will not be reported on the employee's W-2 as wages, and will not appear on the employee's remuneration statement. Since Non-Resident Aliens cannot claim the standard deduction and do not qualify for the Making Work Pay credit benefits, this additional withholding is required.

Reminder: All Non-Resident Alien employees are required to complete annually a new [Form W-4](#) (Employees Withholding Allowance Certificate) or [Form 8233](#) (Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual), as applicable. Refer to OSUP Memo [#2010-41](#) for additional information on Non-Resident Alien procedures.

Any questions regarding tax withholding procedures for Non-Resident Aliens should be directed to a member of the OSUP Wage & Tax Administration Unit at _DOA-OSUP-WTA@la.gov or (225):

Wendy Eggert	342-0714	Penny Jones	342-2053
Tiko Ary	342-1651	Cindy McClure	342-5346
Gary Bennett	342-1652	Tracy Smith	219-0191

APH:WRE/pbh